

IN THE UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF MASSACHUSETTS

CITIBANK, N.A., AS TRUSTEE,)	
)	
Plaintiff,)	Civil No. 05-40045-FDS
)	
v.)	
)	
JOHN P. PHELAN, WENDY M. PHELAN,)	
DAVID LABRIE, THE UNITED STATES)	
OF AMERICA, O'CALLAGHAN)	
CONSTRUCTION CO., and THE)	
COMMONWEALTH OF MASSACHUSETTS)	
DEPARTMENT OF REVENUE,)	
)	
Defendants.)	


UNITED STATES' CERTIFICATION UNDER LOCAL RULE 16.1(D)(3)

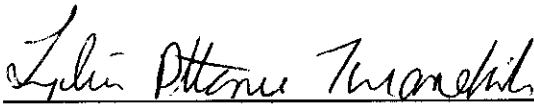
The United States of America, by and through its undersigned counsel, submits the following pursuant to Massachusetts Local Rule 16.1(d)(3).

D. Patrick Mullarkey is the Chief of the Civil Trial Section, Northern Region, Tax Division, United States Department of Justice. Mr. Mullarkey has settlement authority in the above-captioned proceeding.

Lydia Bottome Turanchik is the Trial Attorney for the Department of Justice with primary responsibility for the above-captioned proceeding.

The undersigned confirm that they have conferred (1) with a view to establishing a budget for the costs of conducting the full course—and various alternative courses—for the litigation; and (2) to consider the resolution of litigation through the use of alternative dispute resolution programs such as those outlined in Local Rule 16.4.


D. PATRICK MULLARKEY
Chief, Civil Trial Section
Northern Region, Tax Division
United States Department of Justice


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I hereby certify that a true copy of the above document was served upon ^{counsel to} each party appearing pro se by mail on 8/23/05.


Lydia Bottome Turanchik